



Trustees' Financial Summary

FY2015-16

Submit ID: 0582-77224992

**** Recalculated ****

31 Mineral County

0582 St Regis K-12 Schools

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Tina Hill **Phone #:** (406) 649-2427

(Signature)

(Date)

Chair, Board of Trustees: Charlee Thompson

(Signature)

(Date)

County Superintendant Mary Yarnall

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
010	Restitution	LOCAL		
035	Exxon Math & Science	LOCAL		
038	Small Rural Schools	STATE		
048	Toshiba American Foundation (Weatherballoon)	LOCAL		
050	SB 348 SCHOOL SAFETY TRANSFER	STATE		
051	Student R/I	LOCAL		
053	Facilities R/I	LOCAL	53	
055	Restitution interest	LOCAL		
066	Gifted and Talented	STATE		State
067	OTO Weatherization and Deferred Maintenance	STATE		
072	Travel Grant	STATE		
075	Fit Kids	STATE		
081	curriculum reimbursement	LOCAL		
113	Vo Ed Tech Ed/Industrial Arts	STATE	113	State
143	ACT PLUS WRITING	STATE		
155	Graduation Matters	LOCAL		
176	21st Century Community Learning	FEDERAL		84.287
205	Medicaid	STATE		State
315	Schoolwide Projects	FEDERAL		federal
316	Title I - Schoolwide	FEDERAL		Federal
373	Quality Schools Facility Grant	STATE		NA
605	GEAR UP	FEDERAL		84.334
606	GEAR UP SUMMER 2016	FEDERAL		
665	GEAR UP	FEDERAL		84.334
666	GEAR UP	FEDERAL		84.334
816	CARL PERKINS	STATE		

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	292,277.49	95,129.35	3,015.82	2,621.08
02	Taxes Receivable - Real and Personal (120-149)	37,854.78	14,624.27	7,181.40	
03	Taxes Receivable - Protested (150-159)	151.41	107.11	33.78	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)	5,100.41			
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)	13,859.83			
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	349,243.92	109,860.73	10,231.00	2,621.08
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)		11,827.83		
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES		11,827.83		
DEFERRED INFLOWS					
36	Deferred Inflows (680)	38,006.19	14,731.38	7,215.18	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	62,018.51	154.50		
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	249,219.22	83,147.02	3,015.82	2,621.08
52	TOTAL FUND BALANCE/EQUITY	311,237.73	83,301.52	3,015.82	2,621.08
53	TOTAL LIABILITIES AND FUND BALANCE	349,243.92	109,860.73	10,231.00	2,621.08

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0582 St Regis K-12 Schools

Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,659.41	265,025.90	301,031.19	22,626.67
02	Taxes Receivable - Real and Personal (120-149)	4,408.46			821.18
03	Taxes Receivable - Protested (150-159)				18.42
04	Receivables from Other Funds (160-179)		38,897.00		
05	Due From Other Governments (180)			29,332.75	
06	Other Current Assets (190-210)			17,603.50	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)			2,800.00	
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	6,067.87	303,922.90	350,767.44	23,466.27
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)		73,504.83		
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES		73,504.83		
DEFERRED INFLOWS					
36	Deferred Inflows (680)	4,408.46			839.60
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			4,371.46	
48	Fund Balance for Budget	1,659.41	230,418.07	346,395.98	22,626.67
52	TOTAL FUND BALANCE/EQUITY	1,659.41	230,418.07	350,767.44	22,626.67
53	TOTAL LIABILITIES AND FUND BALANCE	6,067.87	303,922.90	350,767.44	23,466.27

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	330.81		5,718.73	2,154.55
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	330.81		5,718.73	2,154.55
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	330.81		5,718.73	2,154.55
52	TOTAL FUND BALANCE/EQUITY	330.81		5,718.73	2,154.55
53	TOTAL LIABILITIES AND FUND BALANCE	330.81		5,718.73	2,154.55

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	885.93			
02	Taxes Receivable - Real and Personal (120-149)	51.10			
03	Taxes Receivable - Protested (150-159)	28.19			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	965.22			
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	79.29			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	885.93			
52	TOTAL FUND BALANCE/EQUITY	885.93			
53	TOTAL LIABILITIES AND FUND BALANCE	965.22			

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	8,860.44	38,389.79		
02	Taxes Receivable - Real and Personal (120-149)		2,012.06		
03	Taxes Receivable - Protested (150-159)		7.54		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)	38,897.00			
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	47,757.44	40,409.39		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)	38,897.00			
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES	38,897.00			
DEFERRED INFLOWS					
36	Deferred Inflows (680)		2,019.60		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	38,897.00			
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	(30,036.56)	38,389.79		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	8,860.44	38,389.79		
53	TOTAL LIABILITIES AND FUND BALANCE	47,757.44	40,409.39		

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			0.25	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS			0.25	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)			0.25	
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY			0.25	
53	TOTAL LIABILITIES AND FUND BALANCE			0.25	

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	74,358.91		23,069.42	0.97
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	74,358.91		23,069.42	0.97
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts	74,358.91		23,069.42	0.97
52	TOTAL FUND BALANCE/EQUITY	74,358.91		23,069.42	0.97
53	TOTAL LIABILITIES AND FUND BALANCE	74,358.91		23,069.42	0.97

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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	112,392.64	162,282.43		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	112,392.64	162,282.43		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	112,392.64	162,282.43		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	112,392.64	162,282.43		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	112,392.64	162,282.43		



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		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

	Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)		
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
FUND BALANCE/EQUITY				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1110	District Tax Levy	540,988.60	525,892.40
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	12,144.98	41,781.08
1190	Penalties and Interest on Taxes	2,685.75	6,079.57
1510	Interest Earnings	1,692.31	2,183.71
1900	Other Revenue from Local Sources	342.56	0.00
3110	Direct State Aid	612,491.42	638,013.52
3111	Quality Educator	68,445.00	70,042.50
3112	At Risk Student	12,289.92	12,065.37
3113	Indian Education For All	3,325.20	3,382.56
3114	American Indian Achievement Gap	1,000.00	410.00
3115	State Spec Ed Allowable Cost Pymt to Districts	27,985.15	23,587.20
3116	Data For Achievement	2,445.00	3,240.00
3118	Natural Resource Development	4,364.71	7,162.72
3120	State Guaranteed Tax Base Aid	147,361.75	156,973.96
3444	State School Block Grant	104,406.37	104,406.37
3446	SB96 Block Grant Reimbursement	7,570.51	0.00
6100	Material Prior Period Revenue Adjustments	13,113.20	4,312.35
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,562,652.43	1,599,533.31

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	480,709.35	523,765.06
			2XX	Personal Services - Employee Benefits	78,783.90	84,067.12
			3XX	Purchased Professional and Technical Services	32,155.24	16,472.24
			4XX	Purchased Property Services	160.50	134.23
			5XX	Other Purchased Services	64,389.78	30,977.00
			6XX	Supplies and Materials	111,309.29	103,083.57
			7XX	Property and Equipment Acquisition	604.97	0.00
			810	Dues and Fees	3,432.95	6,743.93
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	33,021.91	36,234.45
			2XX	Personal Services - Employee Benefits	6,641.50	6,315.92
			5XX	Other Purchased Services	500.00	0.00
			6XX	Supplies and Materials	1,540.42	1,448.19
			810	Dues and Fees	168.00	0.00

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0582 St Regis K-12 Schools

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
		222X	Educational Media Services			
		1XX	Personal Services - Salaries	27,415.91	27,732.06	
		2XX	Personal Services - Employee Benefits	3,476.13	3,269.49	
		5XX	Other Purchased Services	2,239.67	2,514.61	
		6XX	Supplies and Materials	3,359.30	3,740.45	
		23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	84,403.06	91,179.59	
		2XX	Personal Services - Employee Benefits	5,583.22	5,170.27	
		3XX	Purchased Professional and Technical Services	8,502.50	10,423.75	
		4XX	Purchased Property Services	3,586.87	4,895.46	
		5XX	Other Purchased Services	62,531.44	37,693.24	
		6XX	Supplies and Materials	4,478.14	5,698.75	
		810	Dues and Fees	6,606.83	6,100.95	
		24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	28,020.09	28,316.06	
		2XX	Personal Services - Employee Benefits	190.17	132.04	
		3XX	Purchased Professional and Technical Services	0.00	120.00	
		5XX	Other Purchased Services	2,175.32	0.00	
		6XX	Supplies and Materials	692.98	12.00	
		810	Dues and Fees	1,385.00	950.00	
		25XX	Support Services - Business			
		1XX	Personal Services - Salaries	18,890.83	21,420.38	
		2XX	Personal Services - Employee Benefits	3,451.96	3,618.01	
		5XX	Other Purchased Services	2,687.22	497.30	
		6XX	Supplies and Materials	652.36	667.84	
		810	Dues and Fees	393.00	0.00	
		26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	33,000.95	34,407.06	
		2XX	Personal Services - Employee Benefits	8,311.49	8,500.47	
		3XX	Purchased Professional and Technical Services	9,666.76	31,557.66	
		4XX	Purchased Property Services	93,340.18	104,849.82	
		5XX	Other Purchased Services	5,081.20	1,145.83	
		6XX	Supplies and Materials	11,212.04	28,657.34	
		7XX	Property and Equipment Acquisition	24,228.00	47,199.00	
		810	Dues and Fees	780.00	834.00	
		27XX	Student Transportation Services			
		4XX	Purchased Property Services	6,891.92	0.00	
		6XX	Supplies and Materials	0.00	5.56	
		7XX	Property and Equipment Acquisition	2,147.00	0.00	
280	Special Education - Local and State					
		1XXX	Instruction			
		1XX	Personal Services - Salaries	622.22	3,282.16	

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			2XX Personal Services - Employee Benefits	0.00	613.30
			5XX Other Purchased Services	3,398.00	276.93
			6XX Supplies and Materials	19,782.93	260.18
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	8,265.98	9,256.76
			2XX Personal Services - Employee Benefits	55.60	43.51
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	3,000.00	3,000.00
390	State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	64,669.46	67,520.94
			2XX Personal Services - Employee Benefits	10,860.31	6,901.90
			4XX Purchased Property Services	0.00	2,354.07
			5XX Other Purchased Services	705.94	1,172.65
			6XX Supplies and Materials	2,972.11	1,226.81
			810 Dues and Fees	237.36	74.84
710	School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	12,964.32	16,470.74
			2XX Personal Services - Employee Benefits	508.76	394.62
			5XX Other Purchased Services	4,985.29	5,419.51
			6XX Supplies and Materials	601.18	95.34
			810 Dues and Fees	400.00	830.00
720	School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	59,827.55	62,046.20
			2XX Personal Services - Employee Benefits	2,389.76	1,053.27
			3XX Purchased Professional and Technical Services	300.00	2,176.00
			4XX Purchased Property Services	147.41	0.00
			5XX Other Purchased Services	12,005.85	4,434.58
			6XX Supplies and Materials	5,787.35	16,047.56
			810 Dues and Fees	2,250.00	5,948.95
910	Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	31,292.12	44,016.35
			2XX Personal Services - Employee Benefits	15,538.78	13,401.96
			4XX Purchased Property Services	0.00	11,104.12
			5XX Other Purchased Services	558.35	680.00
			6XX Supplies and Materials	131.19	13.05



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 01

PRC	Program	Function	Object	2015 Value	2016 Value
910					
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
		5XX	Other Purchased Services	12,647.66	0.00
		6XX	Supplies and Materials	24,336.00	0.00
	26XX	Operation and Maintenance of Plant Services			
		3XX	Purchased Professional and Technical Services	30,769.41	0.00
		4XX	Purchased Property Services	4,693.92	0.00
		5XX	Other Purchased Services	13.10	0.00
		6XX	Supplies and Materials	17,494.91	0.00
		7XX	Property and Equipment Acquisition	48,045.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,681,057.17	1,600,667.00

Schedule Of Changes Worksheet Fund Code 01

Beginning Fund Balance					270,336.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,599,533.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,600,667.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	62,018.51	Less Last Year	19,983.74	(4b)	42,034.77	
					42,034.77	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					311,237.73	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 10
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	225,454.51	202,628.00
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	17,004.82
	1190 Penalties and Interest on Taxes	1,122.29	2,441.45
	1510 Interest Earnings	594.89	541.87
	2220 County On-Schedule Trans Reimb	31,310.68	23,193.36
	3210 State On-Schedule Trans Reimb	23,679.36	23,193.36
	3444 State School Block Grant	13,340.36	13,340.36
	3446 SB96 Block Grant Reimbursement	3,222.07	0.00
	6100 Material Prior Period Revenue Adjustments	2,490.03	1,100.36
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		301,214.19	283,443.58

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	31,574.92	34,875.46
			2XX Personal Services - Employee Benefits	1,881.55	1,745.16
			5XX Other Purchased Services	2,107.00	2,254.00
			6XX Supplies and Materials	14.02	0.00
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	36,868.58	35,238.08
			2XX Personal Services - Employee Benefits	348.28	164.64
	25XX Support Services - Business				
			1XX Personal Services - Salaries	18,973.68	15,376.93
			2XX Personal Services - Employee Benefits	3,452.00	2,623.87
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	25,088.48	21,080.21
			2XX Personal Services - Employee Benefits	8,105.52	6,095.76
			5XX Other Purchased Services	16.95	0.00
	27XX Student Transportation Services				
			1XX Personal Services - Salaries	53,547.64	57,312.76
			2XX Personal Services - Employee Benefits	26,491.33	22,722.03
			4XX Purchased Property Services	13,963.97	18,563.54
			5XX Other Purchased Services	43,558.33	45,711.99
			6XX Supplies and Materials	20,727.66	14,579.23
			810 Dues and Fees	171.00	266.98



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10	
PRC	Program	Function	Object		2015 Value	2016 Value
050	SB 348 SCHOOL SAFETY TRANSFER					
	998 School Safety Transfers to Building Reserve Fund					
	61XX Operating Transfers to Other Funds					
		911	School Safety Transfer to Building Reserve Fund		10,000.00	20,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					296,890.91	298,610.64

Schedule Of Changes Worksheet					Fund Code 10	
Beginning Fund Balance					99,492.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					283,443.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					298,610.64	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	154.50	Less Last Year	1,178.15 (4b)	-1,023.65	
Ending Fund Balance (1 + 2 - 3 + 4)					-1,023.65	(4)
					83,301.52	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	108,700.88	100,529.50
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	7,598.90
	1190 Penalties and Interest on Taxes	492.49	993.12
	1510 Interest Earnings	367.96	140.36
	1900 Other Revenue from Local Sources	1,500.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>111,061.33</u>	<u>109,261.88</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		27XX Student Transportation Services			
			7XX Property and Equipment Acquisition	<u>162,853.00</u>	<u>106,500.00</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>162,853.00</u>	<u>106,500.00</u>

Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance	253.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	109,261.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	106,500.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	3,015.82	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 12
PRC	Revenue	2015 Value	2016 Value	
	1510 Interest Earnings	7.85	0.22	
	1611 National School Lunch Program	7,187.65	952.15	
	3220 State Food Services Match	0.00	320.63	
	4550 Federal Child Nutrition	90,733.15	90,341.45	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		97,928.65	91,614.45	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 12
PRC	Program	Function	Object	2015 Value	2016 Value
	460 Fresh Fruit And Vegetable				
		31XX Food Services			
			6XX Supplies and Materials	0.00	4,208.89
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	9,425.55	0.00
			5XX Other Purchased Services	276.16	0.00
			6XX Supplies and Materials	88,393.23	84,669.48
			810 Dues and Fees	115.00	115.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				98,209.94	88,993.37

Schedule Of Changes Worksheet					Fund Code 12
Beginning Fund Balance					0.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					91,614.45 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					88,993.37 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					2,621.08 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 13
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	41,341.33	63,034.37
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	3,106.86
	1190 Penalties and Interest on Taxes	113.52	383.67
	1510 Interest Earnings	12,399.35	18.36
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		53,854.20	66,543.26

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 13	
PRC	Program	Function	Object	2015 Value	2016 Value	
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	49,131.48	50,728.02
			2XX	Personal Services - Employee Benefits	9,606.98	14,621.54
			3XX	Purchased Professional and Technical Services	300.00	460.00
			6XX	Supplies and Materials	0.00	1,283.94
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				59,038.46	67,093.50	

Schedule Of Changes Worksheet					Fund Code 13
Beginning Fund Balance					2,209.65 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					66,543.26 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					67,093.50 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,659.41 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	1,439.67	2,738.94
	2240 County Retirement Distribution	294,297.24	147,141.74
	6100 Material Prior Period Revenue Adjustments	1,159.31	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		296,896.22	149,880.68

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	84,597.57	88,040.32
	21XX Support Services - Students				
		2XX	Personal Services - Employee Benefits	5,472.99	6,091.53
	222X Educational Media Services				
		2XX	Personal Services - Employee Benefits	4,472.20	4,405.06
	23XX Support Services - General Administration				
		2XX	Personal Services - Employee Benefits	19,066.42	27,623.62
	24XX Support Services - School Administration				
		2XX	Personal Services - Employee Benefits	12,315.21	12,483.74
	25XX Support Services - Business				
		2XX	Personal Services - Employee Benefits	5,929.50	6,148.10
	26XX Operation and Maintenance of Plant Services				
		2XX	Personal Services - Employee Benefits	8,762.50	8,791.73
	27XX Student Transportation Services				
		2XX	Personal Services - Employee Benefits	5,435.13	6,356.28
	280 Special Education - Local and State				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	7,871.08	8,811.14
	23XX Support Services - General Administration				
		2XX	Personal Services - Employee Benefits	1,391.13	2,289.76
	390 State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	8,057.88	11,407.28
	650 Adult Basic Education/GED Programs				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	974.33	607.57
	710 School Sponsored Extracurricular Activities				
	34XX Extracurricular - Activities				
		2XX	Personal Services - Employee Benefits	1,867.49	2,183.20



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			2XX	Personal Services - Employee Benefits	8,668.44	8,542.07
	910	Food Services				
		31XX	Food Services			
			2XX	Personal Services - Employee Benefits	5,362.24	5,996.41
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					180,244.11	199,777.81

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					280,315.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					149,880.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					199,777.81	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					230,418.07	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2016 Value
035 Exxon Math & Science		
	1900 Other Revenue from Local Sources	500.00
038 Small Rural Schools		
	1900 Other Revenue from Local Sources	897.00
055 Restitution interest		
	1510 Interest Earnings	1,574.28
066 Gifted and Talented		
	3600 State Gifted & Talented Reimbursement	2,471.37
072 Travel Grant		
	1900 Other Revenue from Local Sources	500.00
075 Fit Kids		
	1900 Other Revenue from Local Sources	1,000.00
081 curriculum reimbursement		
	6100 Material Prior Period Revenue Adjustments	17,603.50
113 Vo Ed Tech Ed/Industrial Arts		
	3900 State Career & Technical Ed Entitlement	9,770.00
143 ACT PLUS WRITING		
	1900 Other Revenue from Local Sources	120.00
155 Graduation Matters		
	3240 Graduation Matters Montana	2,500.00
176 21st Century Community Learning		
	4340 Title IV, Part B, 21st Century Community Learning Centers	51,311.00
205 Medicaid		
	3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	208,660.19
315 Schoolwide Projects		
	6100 Material Prior Period Revenue Adjustments	1,024.94
316 Title I - Schoolwide		
	4940 Schoolwide Program	128,920.00
373 Quality Schools Facility Grant		
	6100 Material Prior Period Revenue Adjustments	-158.06
605 GEAR UP		
	6100 Material Prior Period Revenue Adjustments	-606.40
606 GEAR UP SUMMER 2016		
	4710 GEAR UP	3,848.69
665 GEAR UP		
	6100 Material Prior Period Revenue Adjustments	165.22
666 GEAR UP		
	4710 GEAR UP	64,906.42



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816 CARL PERKINS

4510 Carl Perkins (Federal Vo-Ed) - Basic Grant

5,180.00

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:

500,188.15

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
035	Exxon Math & Science				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials			604.93
		035 Subtotal			604.93
048	Toshiba American Foundation (Weatherballoon)				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials			495.68
		048 Subtotal			495.68
053	Facilities R/I				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		4XX Purchased Property Services			20,687.00
		053 Subtotal			20,687.00
055	Restitution interest				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials			158.06
		055 Subtotal			158.06
066	Gifted and Talented				
	360 State Gifted & Talented Reimbursement				
	1XXX Instruction				
		1XX Personal Services - Salaries			1,113.00
		2XX Personal Services - Employee Benefits			94.69
		5XX Other Purchased Services			412.20
		6XX Supplies and Materials			489.00
		066 Subtotal			2,108.89
067	OTO Weatherization and Deferred Maintenance				
	366 OTO Capital Invest & Deferred Maintenance				
	26XX Operation and Maintenance of Plant Services				
		6XX Supplies and Materials			1.55
		067 Subtotal			1.55
075	Fit Kids				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX Personal Services - Salaries			318.55



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
			2XX Personal Services - Employee Benefits		54.24
			6XX Supplies and Materials		63.98
			075 Subtotal		436.77
113	Vo Ed Tech Ed/Industrial Arts				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			4XX Purchased Property Services		415.15
			5XX Other Purchased Services		4,608.76
			6XX Supplies and Materials		1,233.49
			113 Subtotal		6,257.40
143	ACT PLUS WRITING				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		119.88
			143 Subtotal		119.88
155	Graduation Matters				
	324 Graduation Matters Montana				
	1XXX Instruction				
			5XX Other Purchased Services		623.47
			155 Subtotal		623.47
176	21st Century Community Learning				
	434 Title IV, Part B, 21st Century Community Learning Centers				
	1XXX Instruction				
			1XX Personal Services - Salaries		38,614.42
			2XX Personal Services - Employee Benefits		6,190.95
			3XX Purchased Professional and Technical Services		2,591.84
			5XX Other Purchased Services		1,506.07
			6XX Supplies and Materials		2,407.72
			176 Subtotal		51,311.00
205	Medicaid				
	361 Services for Significant Needs Students				
	1XXX Instruction				
			3XX Purchased Professional and Technical Services		208,660.20
			205 Subtotal		208,660.20
316	Title I - Schoolwide				
	494 Schoolwide Program				
	1XXX Instruction				
			1XX Personal Services - Salaries		84,704.32
			2XX Personal Services - Employee Benefits		31,244.23
			5XX Other Purchased Services		12,891.02



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0582 St Regis K-12 Schools

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials		80.90
			316 Subtotal		128,920.47
373	Quality Schools Facility Grant				
	372 Quality Schools Facility Grant Program				
		26XX Operation and Maintenance of Plant Services			
		5XX Other Purchased Services			49.00
		373 Subtotal			49.00
605	GEAR UP				
	471 GEAR UP				
		1XXX Instruction			
		1XX Personal Services - Salaries			382.00
		2XX Personal Services - Employee Benefits			62.60
		605 Subtotal			444.60
606	GEAR UP SUMMER 2016				
	471 GEAR UP				
		1XXX Instruction			
		1XX Personal Services - Salaries			2,542.02
		2XX Personal Services - Employee Benefits			519.63
		5XX Other Purchased Services			700.00
		6XX Supplies and Materials			689.74
		606 Subtotal			4,451.39
666	GEAR UP				
	471 GEAR UP				
		1XXX Instruction			
		1XX Personal Services - Salaries			34,045.20
		2XX Personal Services - Employee Benefits			11,589.87
		3XX Purchased Professional and Technical Services			862.50
		5XX Other Purchased Services			12,458.61
		6XX Supplies and Materials			4,841.54
		810 Dues and Fees			1,108.70
		666 Subtotal			64,906.42
816	CARL PERKINS				
	451 Carl Perkins (Federal Vo-Ed) - Basic Grant				
		1XXX Instruction			
		5XX Other Purchased Services			2,170.88
		6XX Supplies and Materials			2,542.25
		810 Dues and Fees			467.00
		816 Subtotal			5,180.13
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					495,416.84



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Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					348,595.61 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					500,188.15 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					495,416.84 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	4,371.46	Less Last Year	6,970.94	(4b)	-2,599.48
					-2,599.48 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					350,767.44 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
035 Exxon Math & Science	500.00	604.93	-104.93
038 Small Rural Schools	897.00	0.00	897.00
048 Toshiba American Foundation (Weatherballoon)	0.00	495.68	-495.68
053 Facilities R/I	0.00	20,687.00	-20,687.00
055 Restitution interest	1,574.28	158.06	1,416.22
066 Gifted and Talented	2,471.37	2,108.89	362.48
067 OTO Weatherization and Deferred Maintenance	0.00	1.55	-1.55
072 Travel Grant	500.00	0.00	500.00
075 Fit Kids	1,000.00	436.77	563.23
081 curriculum reimbursement	17,603.50	0.00	17,603.50
113 Vo Ed Tech Ed/Industrial Arts	9,770.00	6,257.40	3,512.60
143 ACT PLUS WRITING	120.00	119.88	0.12
155 Graduation Matters	2,500.00	623.47	1,876.53
176 21st Century Community Learning	51,311.00	51,311.00	0.00
205 Medicaid	208,660.19	208,660.20	-0.01
315 Schoolwide Projects	1,024.94	0.00	1,024.94
316 Title I - Schoolwide	128,920.00	128,920.47	-0.47
373 Quality Schools Facility Grant	-158.06	49.00	-207.06
605 GEAR UP	-606.40	444.60	-1,051.00
606 GEAR UP SUMMER 2016	3,848.69	4,451.39	-602.70
665 GEAR UP	165.22	0.00	165.22
666 GEAR UP	64,906.42	64,906.42	0.00
816 CARL PERKINS	5,180.00	5,180.13	-0.13
Total	500,188.15	495,416.84	4,771.31

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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	1,105.38	11,630.03
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	232.98
	1190 Penalties and Interest on Taxes	41.69	106.56
	1510 Interest Earnings	258.68	233.07
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,405.75	12,202.64

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
	650 Adult Basic Education/GED Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	10,985.00	6,850.41
			2XX Personal Services - Employee Benefits	83.43	29.45
			3XX Purchased Professional and Technical Services	0.00	275.00
			5XX Other Purchased Services	110.00	1,585.80
			6XX Supplies and Materials	0.00	700.00
			810 Dues and Fees	275.00	75.00
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	0.00	784.50
			2XX Personal Services - Employee Benefits	0.00	3.53
			5XX Other Purchased Services	1,843.00	1,972.00
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	0.00	2,019.90
			2XX Personal Services - Employee Benefits	0.00	9.12
		25XX Support Services - Business			
			1XX Personal Services - Salaries	0.00	1,066.48
			2XX Personal Services - Employee Benefits	0.00	175.57
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	0.00	1,196.94
			2XX Personal Services - Employee Benefits	0.00	337.45
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				13,296.43	17,081.15



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Schedule Of Changes Worksheet

Fund Code 17

Beginning Fund Balance	27,505.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	12,202.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	17,081.15	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	22,626.67	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 18
PRC	Revenue	2015 Value	2016 Value
	1311 Driver's Education Fees	1,350.00	1,400.00
	1510 Interest Earnings	0.00	2.19
	3260 State Driver's Education Reimbursement	1,361.07	1,049.93
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>2,711.07</u>	<u>2,452.12</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 18	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			6XX Supplies and Materials	0.00	172.02	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	172.02	

Schedule Of Changes Worksheet			Fund Code 18
Beginning Fund Balance			-1,949.29 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In			2,452.12 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out			172.02 (3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00 (4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00 (4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)			330.81 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 20
PRC	Revenue		2015 Value	2016 Value
	1510 Interest Earnings		53.62	52.37
	1900 Other Revenue from Local Sources		0.00	346.02
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			<u>53.62</u>	<u>398.39</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 20		
PRC	Program	Function	Object	2015 Value	2016 Value		
	1XX	Regular Education Programs - Elementary/Secondary					
		1XXX	Instruction				
			3XX	Purchased Professional and Technical Services	601.15	1,057.66	
		26XX	Operation and Maintenance of Plant Services				
			3XX	Purchased Professional and Technical Services	425.75	0.00	
			4XX	Purchased Property Services	180.00	180.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					1,206.90	1,237.66	

Schedule Of Changes Worksheet						Fund Code 20
Beginning Fund Balance						6,558.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						398.39 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,237.66 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						5,718.73 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	15.76	20.82
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>15.76</u>	<u>20.82</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 21

Beginning Fund Balance					2,133.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					20.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					2,154.55	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	1,983.63	585.40
	1190 Penalties and Interest on Taxes	83.12	148.86
	1510 Interest Earnings	35.48	13.93
	3281 State Technology Aid	1,426.72	1,379.54
	3445 State Combined Fund School Block Grant	16,279.10	16,279.10
	3447 SB96 Combined Block Grant Reimbursement	2,315.09	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		22,123.14	18,406.83

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	6,067.67	11,990.35
			4XX Purchased Property Services	735.00	0.00
			5XX Other Purchased Services	7,543.68	829.94
			6XX Supplies and Materials	1,685.35	1,064.98
			810 Dues and Fees	400.00	0.00
		23XX Support Services - General Administration			
			5XX Other Purchased Services	1,556.00	1,659.00
			6XX Supplies and Materials	500.00	32.99
			810 Dues and Fees	758.00	765.00
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	8,848.45	8,941.97
			2XX Personal Services - Employee Benefits	152.65	171.38
		258X Admin. Tech. - Technology Coordinator			
			5XX Other Purchased Services	739.64	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				28,986.44	25,455.61



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Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance	7,934.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	18,406.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	25,455.61	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	885.93	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	47.59	76.46
	1900 Other Revenue from Local Sources	1,127.15	1,569.99
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,174.74</u>	<u>1,646.45</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
	7XX Property and Equipment Acquisition			0.00	38,897.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>38,897.00</u>

Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance	7,213.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,646.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	38,897.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	38,897.00	
Less Last Year	0.00	(4b)
	38,897.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	8,860.44	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	30,269.45	27,926.80
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	2,278.45
	1190 Penalties and Interest on Taxes	143.44	333.22
	1510 Interest Earnings	741.23	305.61
050	SB 348 SCHOOL SAFETY TRANSFER		
	5301 School Safety and Security Transfer	10,000.00	20,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>41,154.12</u>	<u>50,844.08</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			3XX Purchased Professional and Technical Services	0.00	1,282.50
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	37,025.79	542.96
			6XX Supplies and Materials	9,101.12	388.93
			7XX Property and Equipment Acquisition	0.00	55,750.00
050	SB 348 SCHOOL SAFETY TRANSFER				
	190 School Safety Projects				
		26XX Operation and Maintenance of Plant Services			
			6XX Supplies and Materials	39,268.25	8,027.19
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>85,395.16</u>	<u>65,991.58</u>

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	69,313.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	50,844.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	65,991.58	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	15,776.26	(4b)
	-15,776.26	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	38,389.79	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 81
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	201.49	194.40
	1900 Other Revenue from Local Sources	19,700.00	500.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>19,901.49</u>	<u>694.40</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 81	
PRC	Program	Function	Object	2015 Value	2016 Value	
	890	Other Community Services				
		33XX	Community Services			
			870	Student Scholarships	1,750.00	1,250.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,750.00	1,250.00	

Schedule Of Changes Worksheet						Fund Code 81
Beginning Fund Balance						74,914.51 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						694.40 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,250.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						74,358.91 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	17.49	14.02
	1700 Student Extracurricular Activity Receipts	72,109.70	60,865.71
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>72,127.19</u>	<u>60,879.73</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX	Extracurricular Athletics and Activities			
		3XXX	Operation of Non-Educational Services		
			XXX Student Extracurricular	73,631.24	51,246.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>73,631.24</u>	<u>51,246.00</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	13,435.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	60,879.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	51,246.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	23,069.42	(5)

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Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	27,101.24	31,551.70
XX	39X 1XXX 112	Certified Teacher Staff Salaries	25,055.22	62,233.81
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	591,395.38	591,926.39
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	112,708.46	24,299.68
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	108,717.28	85,552.71
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0582-77224992

**** Recalculated ****

31 Mineral County

0582 St Regis K-12 Schools

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	23,587.20
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	23,587.20

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	7,862.40
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	33,965.56
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	74,526.07
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 75%

Trustees' Financial Summary

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31 Mineral County

0582 St Regis K-12 Schools

Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	3,282.16	50,728.02	0.00	0.00	0.00
280	1XXX	2XX	613.30	14,621.54	0.00	0.00	0.00
280	1XXX	3XX	0.00	460.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	276.93	0.00	0.00	0.00	0.00
280	1XXX	6XX	260.18	1,283.94	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	3,000.00	0.00	0.00	0.00	0.00
Totals			7,432.57	67,093.50	0.00	0.00	0.00

74,526.07

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

FY2015-16

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31 Mineral County

0582 St Regis K-12 Schools

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	77,000.00	0.00	0.00	0.00	77,000.00
Buildings	4,972,978.00	111,324.00	70,040.00	0.00	5,154,342.00
Machinery and Equipment	998,503.00	-174,475.00	106,500.00	52,559.00	877,969.00
Totals at Historical Cost	6,048,481.00	-63,151.00	176,540.00	52,559.00	6,109,311.00
Depreciation					
Building Accum	2,395,347.00	5,940.00	134,895.00	0.00	2,536,182.00
Machinery and Equipment Accum	597,018.00	-211,292.00	106,177.00	0.00	491,903.00
Total Accumulated Depreciation	2,992,365.00	-205,352.00	241,072.00	0.00	3,028,085.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	3,056,116.00	142,201.00	-64,532.00	52,559.00	3,081,226.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Operations and Maintenance (26XX)	30,109.00	0.00	0.00
Transportation (27XX)	91,706.00	0.00	0.00
Extracurricular (34XX, 35XX)	249.00	0.00	0.00
Unallocated	119,008.00	0.00	0.00
Total Depreciation for FY2016	241,072.00	0.00	0.00

*** Has comment.

Trustees' Financial Summary

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31 Mineral County

0582 St Regis K-12 Schools

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	44,835.37	9,570.51	0.00	0.00	54,405.88	0.00	54,405.88
Total Governmental Activity							
Non-bond Long-Term Liabilities	44,835.37	9,570.51	0.00	0.00	54,405.88	0.00	54,405.88

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2015-16

Submit ID: 0582-77224992

**** Recalculated ****

31 Mineral County

0582 St Regis K-12 Schools

Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	172,042.49	41,363.37	0.00	213,405.86
Net Pension - TRS	1,138,633.00	135,574.00	0.00	1,274,207.00